

CT-12
SF 46857
R/ 2-02

INDIANA DEPARTMENT OF REVENUE MULTIPLE RECEIPT/DEDUCTION SCHEDULE

Distributor Name _____ Distributor License # _____ Report for the Period of _____, _____

Check only one (1) of the following categories

A.	Purchases: Unstamped Cigarettes Imported Into Indiana
B.	Purchases: Unstamped Cigarettes Purchased In Indiana
C.	Purchases: Indiana Stamped Cigarettes
D.	Sales: Unstamped Cigarettes Shipped To Another State
E.	Sales: Unstamped Cigarettes Sold To Indiana Licensed Distributors
F.	Sales: Indiana Stamped Cigarettes Sold To Indiana Licensed Distributors
G.	Sales: Indiana Stamped Cigarettes Sold Wholesale and/or Retail
H.	Returned to Warehouse: Indiana Stamped Cigarettes Returned To Warehouse

(1)	(2)	(3) PURCHASED FROM/SOLD TO		(4)
INVOICE DATE	INVOICE #	COMPANY NAME	COMPANY ADDRESS	# OF CIGARETTES
PAGE TOTAL				

IMPORTANT: The total figure for each schedule is to be carried forward to CT-5 or CT-24.

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INSTRUCTIONS FOR THE PREPARATION OF FORM CT-12 MULTIPLE RECEIPT/DEDUCTION SCHEDULE

Various purchases and sales of stamped or unstamped cigarettes must be reported on the following schedules:

- A. Purchases: Unstamped Cigarettes Imported into Indiana
- B. Purchases: Unstamped Cigarettes Purchased in Indiana
- C. Purchases: Indiana Stamped Cigarettes
- D. Sales: Unstamped Cigarettes Shipped to Another State
- E. Sales: Unstamped Cigarettes Sold to Indiana Licensed Distributors
- F. Sales: Indiana Stamped Cigarettes Sold to Indiana Licensed Distributors
- G. Sales: Indiana Stamped Cigarettes Sold Wholesale and/or Retail
- H. Returned to Warehouse: Indiana Stamped Cigarettes Returned to Warehouse

The specific instructions for various schedules must be consulted to determine which is appropriate for a particular type of purchase or sale.

All information for which there is a space provided on the schedule must be completed. However, in lieu of using the standard form available, the Special Tax Division will accept computer generated printouts, provided that all information required is present.

I. Definitions

Stamped Cigarettes: Any cigarette which has an Indiana cigarette stamp affixed to the original package, regardless if another state's stamp is also affixed.

Unstamped Cigarettes: Any cigarettes which **do not** have an Indiana cigarette stamp affixed to the original package; any cigarettes which have another state's (other than Indiana) cigarette stamp affixed to the original package; or, any cigarettes which do not have any cigarette stamp affixed to the original package.

II. General Information

- A. Indicate the Licensed Cigarette Distributor's name and license number in the spaces provided.
- B. Indicate the period and year for which the schedule is being filed.
- C. Indicate the schedule which is being completed by placing an "I" in the appropriate box.
- D. Itemize each purchase or sale separately.
- E. Group all purchases/sales by suppliers/customers in order of date received/sold.

III. Columnar Information:

- (1) Invoice Date: Indicate the date upon which the purchase/sale occurred. This is not necessarily the date upon which the invoice was issued.
- (2) Invoice #: Indicate the serial number of the invoice issued by your supplier/you for the cigarettes.
- (3) Purchased From/Sold To: Indicate one of the following:
 - A. Company Name/Address - your supplier's name and address if you are reporting purchases.
 - B. Company Name/Address - your customer's name and address if you are reporting sales.
 - C. Company Name/Address - the name of the Indiana warehouse and address to which cigarettes were returned.
- (4) Number of Cigarettes: Indicate the number of cigarettes purchased, sold or returned to the warehouse.

IV. Schedule Information

A. Purchases: Unstamped Cigarettes Imported into Indiana

All unstamped cigarettes purchased from distributor or manufacturer located outside of Indiana and subsequently transported into Indiana for resale or storage are to be indicated on this schedule.

The total of this schedule is to be transferred to Line #2 of CT-5.

B. Purchases: Unstamped Cigarettes Purchased in Indiana

All unstamped cigarettes purchased in Indiana from a licensed distributor for resale or storage in an Indiana warehouse are to be indicated on this schedule.

The total of this schedule is to be transferred to Line #2 of CT-5.

C. Purchases: Indiana Stamped Cigarettes

All purchases of cigarettes with Indiana cigarette stamps affixed to the original packages are to be indicated on this schedule.

The total of this schedule is to be transferred to Line #6 of CT-24.

D. Sales: Unstamped Cigarettes Shipped to Another State

All unstamped cigarettes which were sold and transported to a destination outside of Indiana are to be reported on this schedule.

Note: The division will allow your company to report a **total** of the shipments for the month by customer in lieu of itemizing each sale by invoice date and number. However, the division retains the right to require the distributor to itemize **each** shipment for export, if a problem arises with the reporting procedures of individual distributors.

The company's address must indicate the location of the shipment destination instead of the mailing address.

The total of this schedule is to be transferred to Line #5 of the CT-5.

E. Sales: Unstamped Cigarettes Sold to Indiana Licensed Distributors

All unstamped cigarettes sold to Indiana Licensed Cigarette Distributors are to be reported on this schedule. These sales include all shipments made directly from your Indiana warehouse or from an out-of-state distributor or manufacturer.

The total of this schedule is to be transferred to Line #6 of CT-5.

F. Sales: Indiana Stamped Cigarettes Sold to Indiana Licensed Distributors

Indiana stamped cigarettes sold to Indiana Licensed Cigarette Distributors are to be reported on this schedule.

These sales include all shipments made directly from your Indiana warehouse or from an out-of-state distributor or manufacturer.

The total of this schedule is to be transferred to Line #3 of CT-24 for out-of-state distributors.

Indiana Stamped cigarettes sold to another Indiana Licensed Distributor must be reported on this schedule but the total is **not** carried forward to Form CT-5.

G. Sales: Indiana Stamped Cigarettes Sold to Wholesalers/Retailers

Indiana stamped cigarettes removed from your warehouse and sold at wholesale or placed in your vending machines are to be reported on this schedule.

The total of this schedule is to be transferred to Line #2 of CT-24.

H. Returned to Warehouse: Indiana Stamped Cigarettes Returned to Warehouse

Indiana stamped cigarettes which were returned to your warehouse and placed in your inventory are to be reported on this schedule.

The total of this schedule is to be transferred to Line #7 of CT-24.